

# National Canners Association

WASHINGTON, D. C.

Information  
Letter



For N. C. A.  
Members

Membership Letter No. 4.

March 3, 1923.

## Canned Foods Week Auspiciously Launched.

When this letter reaches you, what is expected to be the greatest Canned Foods Week of all, March 3-10, will be in full swing. Eleventh hour reports indicate cooperation in every part of the country. Be sure to let us know what success the Week had in your territory.

## Precautions Suggested in Freight Transportation Situation.

The freight transportation situation is reported as easing up and should continue to be a little easier until the middle of April. Nevertheless, if business keeps up as promised, transportation shortage thereafter is apt to be exceedingly acute.

It might be well, therefore, if canners making contracts for definite future deliveries would protect themselves by inserting a clause in their contracts stating certain dates for shipments subject "to their ability to secure freight cars and transportation."

## Car Pool Plan.

The Board of Engineering of the National Association of Owners of Railroad Securities has made an important recommendation to the Interstate Commerce Commission on a plan for the pooling and central financing of freight cars. This report has been analyzed by the American Railway Association. This Association holds that as agriculture and industry expand production, there must be a greater decentralization of the operation of railroads and a greater local supervision. This does not mean that advantage should not be taken of any good which can come from centralized supervision and movement, but rather that no attempt should be made to run railroads from Washington, but on the contrary to reestablish the individual initiative and the direct responsibility of the individual railroad manager.

The plan proposed by the Board of Engineering takes away from the individual manager a little more of the initiative and responsibility for the results of service to the public along his railroad and transfers it to a "super-agency" which would not be responsible for the operating results of any single railroad system and yet would subject it to its mandates.

The term "car shortage" is a misnomer. "Transportation shortage" is a better term to imply the lack of transportation to meet the full requirements of the shippers. This involves a shortage of tracks, of terminals, and of locomotives as well as cars. During the past six months it is probably true that the shortage of locomotives rather than any other factor has affected the transportation performance. Therefore, no plan set up to control the car situation alone furnishes a panacea for transportation shortage or insures any better service to the shipper. The most potent factor in the readjustment of the relationship between transportation and its users is represented by the element of "time" and good business judgment, and not by



the adoption of artificial means of regulation or of car control which simply leads us a step further towards Government ownership. Copies of the answer of the American Railway Association can be obtained for any individual members if desired.

1917 Income and Excess Profits Taxes---  
Claims For Refund.

Your attention is particularly directed at this time to the immediate necessity of a close scrutiny and review of your 1917 income and excess profits tax returns.

Section 252 of the Revenue Act of 1921 provides "that no such credit or refund shall be allowed or made after five years from the date when the return was due, unless before the expiration of such five years a claim therefor is filed by the taxpayer."

You will recollect that, in the case of Corporations, the 1917 returns were due on March 1, 1918, five years from such date being February 28, 1923. However, under date of February 14, 1923, the Deputy Commissioner issued an interpretive memorandum reading as follows:-

"You are advised that in accordance with the provisions of Section 252 of the Revenue Act of 1921 the Commissioner of Internal Revenue is authorized to allow a credit or refund of overpaid taxes at any time, if a claim therefor is filed by the taxpayer before the expiration of five years from the date when the return was due. Returns for 1917 were due April 1, 1918, the due date as extended by Treasury Decision 2650. If in any case an extension was granted by this office beyond April 1, 1918, the five year period will, of course, run from the due date as finally extended. Furthermore, in accordance with the provisions of Section 3226 R.S., as amended by Section 1316 of the Revenue Act of 1921, a claim for credit or refund of an amount of income, war profits or excess profits tax erroneously or illegally collected may be allowed after five years from the date when the return was due, even though such claim is not filed by the taxpayer until after the expiration of the five years if such claim is presented to the Commissioner of Internal Revenue within four years next after payment of the tax."

We realize that many 1917 returns are yet unsettled; we also realize that many Companies have filed Claims for relief under the provisions of Section 210 of the Revenue Act of 1917. The result of these latter Claims is always problematical and in many cases substantial refunds have been made. There are undoubtedly other cases where appeals for special assessment should have been filed, but, owing to lack of knowledge of the governing Section of the law, this has not been done. In cases where appeals have been filed or, perhaps, will be filed, Claims for Refund for an amount sufficiently large to take care of any possible refund should be filed with the Collector for the district in which your main office is located on or before March 31, 1923. If these claims are not filed on or before that date refunds will be completely barred thereafter. Realizing that this situation may be a very important one to the canning industry, the necessity for prompt action is particularly called to your attention now.

No Action on Return of Swells.

There seems to be some misunderstanding as to the action which was taken at the Atlantic City convention regarding the return of swells. It has been reported that the committee had agreed upon some percentage allowance in lieu of their return.



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This is a mistake, as the committee took no action whatever beyond presenting the figures which have been gathered from the membership of the National Cannery Association, and the whole subject was unanimously referred to the next meeting of the Conference Committee, which will be held during the convention of the National Wholesale Grocers Association in St. Louis the week of May 14th.

This statement is being given publicity so that canners will fully understand that the National Cannery Association has in no way made any recommendation regarding the swell matter.

Canners Invited to Attend National Wholesale Grocers Convention.

The National Cannery Association is requested, by President J.W. Herscher, to extend a cordial invitation to all canners to attend the Annual Convention of the National Wholesale Grocers Association at St. Louis the week of May 14th.

Commercial Canning Commended.

In the Pictorial Review for March, there is an interesting article captioned "They Are Model Kitchens--the Modern Sanitary Canneries Which Prepare Our Foods." The authors are Misses Marie Sellers and Edith M. Barber, and the article gives the observations of the writers following a trip to the Pacific Coast.

Canned Foods Cases Under Investigation.

Since our last letter the Association has received reports of cases of illness attributed to the following canned foods, which are now being investigated:

- Canned salmon.
- Canned mackerel.
- Canned shrimp.
- Canned corn.
- Canned cherries.
- Canned meat.
- Canned dried fruit.

After these investigations are completed the results are reported promptly to the canner concerned, and a summary of the investigations is sent in due course to members of the Association.

Very truly yours,

NATIONAL CANNERS ASSOCIATION  
Washington, D.C.

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# National Canners Association

WASHINGTON, D. C.

Information  
Letter



For N. C. A.  
Members

Special

March 8th, 1923.

The following preliminary statistics of canning production have recently been issued by the Bureau of the Census, Department of Commerce. When the figures for the production by States have been secured, they will be issued in bulletin form by the National Canners Association.

	<u>1921</u>		<u>1919</u>		<u>1914</u>	
	Cases	Value	Cases	Value	Cases	Value
Beans:	9,528,965	\$30,711,958	14,824,232	\$39,408,603	8,994,302	\$16,565,021
Corn:	8,994,360	\$19,549,766	14,402,725	\$35,532,007	9,919,950	\$13,923,057
Peas:	7,978,278	\$22,953,181	9,325,727	\$25,073,220	8,826,284	\$15,099,047
Tomatoes	4,243,983	\$12,465,674	11,836,476	\$38,067,999	16,200,302	\$25,532,217
Asparagus:	739,842	\$5,137,373	1,006,604	\$6,571,629	637,601	\$2,790,817
Spinach:	650,909	\$2,423,317	676,388	\$2,338,497	391,790	\$736,686
Sweet Potatoes	621,875	\$1,807,735	745,861	\$2,477,719	454,415	\$736,759
Beets:	390,720	\$1,203,464	584,309	\$1,951,344	251,632	\$511,900
Other Vegetables:	3,083,096	\$8,351,128	4,068,973	\$13,152,572	4,582,398	\$8,528,163
Peaches:	5,417,213	\$23,865,076	7,706,855	\$46,516,225	3,407,906	\$9,585,773
Apples:	2,239,428	\$7,747,922	2,447,927	\$9,081,598	1,514,939	\$2,392,289
Berries:	1,257,379	\$5,783,116	2,347,213	\$16,449,126	1,333,449	\$3,102,245
Pears:	1,165,204	\$7,538,673	2,021,610	\$14,202,963	1,062,672	\$3,853,700
Apricots:	1,056,901	\$4,314,482	3,939,768	\$25,167,772	1,051,816	\$3,060,626
Cherries:	779,602	\$4,481,083	1,362,832	\$8,451,029	543,213	\$1,828,975
Other Fruits:	600,287	\$2,837,424	1,606,188	\$8,080,644	535,097	\$1,273,566
soup:	6,861,850	\$13,584,448	5,844,821	\$11,857,717	4,886,098	\$7,877,057
TOTAL VALUE		\$174,755,819		\$304,380,664		\$117,187,899